

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

SECURITIES INVESTOR  
PROTECTION CORPORATION,

Plaintiff,

V.

BERNARD L. MADOFF INVESTMENT  
SECURITIES LLC,

Defendant.

In re:

BERNARD L. MADOFF,

Debtor.

X  
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: SIPA LIQUIDATION  
: (Substantively Consolidated)  
: Adv. Pro. No. 08-01789 (BRL)

## NOTICE OF APPEAL

$$\begin{matrix} \mathbf{X} \\ \vdots \\ \vdots \\ \vdots \\ \vdots \\ \vdots \\ \vdots \\ \mathbf{X} \end{matrix}$$

PLEASE TAKE NOTICE that Sterling Equities Associates, Arthur Friedman, David Katz, Gregory Katz, Michael Katz, Saul Katz, L. Thomas Osterman, Marvin Tepper, Fred Wilpon, Jeff Wilpon, Richard Wilpon, and Mets Limited Partnership (“Appellants”) hereby appeal under 28 U.S.C. § 158(d)(2) to the United States Court of Appeals for the Second Circuit from the Order entered by the Bankruptcy Court for the Southern District of New York in the above-referenced proceeding on March 8, 2010 (the “Order”), pursuant to the Certification of Net Equity Order issued by the Bankruptcy Court on March 8, 2010 (the “Certification”).

PLEASE TAKE FURTHER NOTICE that in the event that the United States Court of Appeals for the Second Circuit does not authorize the appeal, Appellants in the

alternative hereby appeal the Order under 28 U.S.C. § 158(a)(1) to the United States District Court for the Southern District of New York.

In the event that it is necessary, Appellants request that this Notice be deemed a motion for leave to appeal under 28 U.S.C. § 158(d)(2) to the United States Court of Appeals for the Second Circuit or under 28 U.S.C. § 158(a)(3) to the United States District Court for the South District of New York for the reasons set forth in the Certification, the Order, and the Memorandum Decision dated March 1, 2010 granting the Trustee's motion for the Order, or that Appellants be allowed to file a motion for leave to appeal.

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